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Remembering Louis Del Cotto

DONALD C. LUBICK†

Lou Del Cotto was a remarkable example of our paradigm of American character. Born in Europe, he dedicated himself through hard work to remarkable achievements. After military service in World War II, he completed his education and became a lawyer. For him, the law represented that which was best in America—justice and fairness to all. He never compromised his ideals of pursuit of legal and economic justice for America.

My eleven years associated with the law faculty at the University of Buffalo did not overlap his tenure. Hence, I did not have the privilege of having him as a colleague in his dedication to instilling in graduating students the highest standards of quality of work and ethical conduct. Nevertheless, our friendship dating from the first days of his practice following law school enabled me as a close friend to take his measure as an emerging giant in the profession as well as a superb human being.

His early years as a practitioner in Buffalo under the aegis of Al Mugel, one of the great luminaries of the law in Buffalo, both as practitioner and professor at the law school, coincided with mine. We both worked as tax practitioners, particularly in the field of employee benefits. Here he was recognized as a careful and scholarly practitioner in his work.

Perhaps at that time his inclination to devote himself as an influence upon the development of young lawyers came when he, along with a few others, decided to offer a bar review course in Buffalo for young graduates who had no other choice than to spend weeks of preparation in New

† Assistant Secretary of the Treasury, 1977-1981 and 1996-1999. Except for periods of government service, Donald Lubick was an associate, and then a partner, in the Buffalo-headquartered law firm, Hodgson Russ LLP, from 1950-1994. He has also been a member of the law faculties of University at Buffalo, Harvard University, and American University.

York City before their bar exam. He was most successful at that.

His time in law practice prepared him well for the switch to a career where he achieved nonpareil status as an academician. He wrote a number of articles that were meticulous and thoughtful contributions to tax law learning. But his real place and most lasting achievements were as an inspirational teacher. In the classroom his care and helpfulness to young students were matched with his clarity and effectiveness in conveying understanding. As a practicing lawyer in Buffalo during the time he was teaching, I relied upon his imprimatur in recruiting the best, and best prepared, law students for my law firm. Almost all of them became my partners and stack up with the best practitioners of tax law in the country. All arrived with unlimited awe and admiration for the learning they had acquired from Lou Del Cotto.

I tried at one time when I was serving in the U.S. Treasury to entice Lou to leave teaching to become a judge of the Tax Court. But that was not to be, and his reluctance to leave teaching was well justified in his continued impact in molding and inspiring top flight lawyers.

But I also remember many fine times away from the law with Lou—sports, sailing, music. Lou played classical guitar proficiently and loved classical music. We spent many hours listening and he was a great source of instruction in appreciation for me. Whether his students, his colleagues, the practicing bar, his personal friends—all are the better for their time with Lou. His mark is etched in our fond memories.